

**COUNTY OF YORK, VIRGINIA**  
Combining Balance Sheet  
Nonmajor Governmental Funds  
June 30, 2005

	<u>Special Revenue</u>			<u>Debt Service</u>	<u>Capital Project</u>	<u>Total Nonmajor Governmental Funds</u>
<b>ASSETS</b>	<u>Children's Services / Head Start</u>	<u>Virginia Public Assistance</u>	<u>Law Library</u>	<u>Fire &amp; Rescue</u>	<u>Stormwater</u>	
Cash and temporary investments	\$ 161,917	\$ 6	\$ 6,589	\$ 1,033,886	\$ 1,884,447	\$ 3,086,845
Accounts receivable	218	918	-	-	-	1,136
Interest receivable	331	-	-	3,282	3,848	7,461
Intergovernmental revenues due from:						
Federal government	2,484	231,256	-	-	-	233,740
Commonwealth of Virginia	-	219,508	-	-	-	219,508
Local government	-	55,899	-	-	-	55,899
Due from other funds	-	-	-	-	26,228	26,228
Prepaid expenditures	14,573	34,498	-	-	-	49,071
Total assets	<u>\$ 179,523</u>	<u>\$ 542,085</u>	<u>\$ 6,589</u>	<u>\$ 1,037,168</u>	<u>\$ 1,914,523</u>	<u>\$ 3,679,888</u>
<b>LIABILITIES AND FUND BALANCES</b>						
Liabilities:						
Accounts payable	\$ 19,057	\$ 47,598	\$ -	\$ -	\$ 137,325	\$ 203,980
Retainage payable	-	-	-	-	11,717	11,717
Salaries, taxes and benefits payable	66,438	158,166	-	-	-	224,604
Deferred revenue	-	-	-	-	17,705	17,705
Due to other funds	-	175,144	-	1,037,168	-	1,212,312
Total liabilities	<u>85,495</u>	<u>380,908</u>	<u>-</u>	<u>1,037,168</u>	<u>166,747</u>	<u>1,670,318</u>
Fund balances:						
Reserved for encumbrances	12,529	-	-	-	536,997	549,526
Reserved for prepaid expenditures	14,573	34,498	-	-	-	49,071
Unreserved:						
Designated for subsequent year's expenditures:						
Special revenue funds	23,715	126,679	6,589	-	-	156,983
Capital project fund	-	-	-	-	1,210,779	1,210,779
Undesignated, reported in:						
Special revenue funds	43,211	-	-	-	-	43,211
Total fund balances	<u>94,028</u>	<u>161,177</u>	<u>6,589</u>	<u>-</u>	<u>1,747,776</u>	<u>2,009,570</u>
Total liabilities and fund balances	<u>\$ 179,523</u>	<u>\$ 542,085</u>	<u>\$ 6,589</u>	<u>\$ 1,037,168</u>	<u>\$ 1,914,523</u>	<u>\$ 3,679,888</u>